



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

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505 DEADERICK STREET
NASHVILLE, TENNESSEE 37243-1403

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BILL LEE
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

October 26, 2020

Howard Thompson, Board Chairman
Bradley-Cleveland Community Services Agency
P.O. Box 3297
Cleveland, Tennessee 37320-3297

Dear Mr. Thompson,

The Department of Human Services (DHS) – Audit Services Division staff conducted a limited desk review of the Summer Food Service Program (SFSP) at Bradley-Cleveland Community Service Agency (Sponsor), Application Agreement number 00-013 during the period of August 19, 2020 through September 14, 2020. Our scope of the review was for reimbursement made to the Sponsor for June 2020.

Due to the outbreak and the risk that COVID19 poses to the Sponsor and our staff, the review was limited to verification, based on review of the documents obtained from Sponsor, via e-mail, mail, or other electronic transmissions of documents. We also, obtained confirmation from the feeding sites and Sponsor staff via telephone or e-mail relative to the operation and administration of the SFSP.

The purpose of this review was to determine if the Sponsor complied with USDA regulations set through the COVID-19 period, taking into consideration the waivers granted to the Sponsor's operation. In addition, this documentation was used to determine if the Sponsor complied with the applicable *Title 7 of the Code of Federal Regulations* (CFR) applicable parts, provider agreements, and applicable Federal and State regulations.

Based on our review of the Sponsor's records and information provided, the Sponsor had 29 feeding sites operating during the review period. Cleveland High School Summer School (**Cleveland High**), Cleveland Public Library (**Cleveland Library**), Faith Haven Christian Academy (**Faith Haven**), Ms. Nancy's Preschool and Day Care (**Ms. Nancy's**) and Prospect Elementary Mobile Food Pantry (**Prospect Food Pantry**) were selected as the sample. In addition, we reviewed all meal counts for all sites operating during the review period.

Background

SFSP Sponsors utilize meal count sheets to record the number of breakfast, lunch, supper, and supplement meals served. Meals served by participating Sponsors must meet the minimum guidelines set by the United States Department of Agriculture (USDA) and DHS to be eligible for reimbursement. The SFSP Sponsor reports the number of meals served through the DHS Tennessee Information Payment System (TIPS) for reimbursement.

We inspected meal counts sheets for our test period and reconciled the meals claimed to the meals reported as served for each meal service. We also assessed compliance with civil rights requirements. Due to the ongoing COVID 19 pandemic, we made no site visits to observe meals directly.

Important COVID-19 note: Due to the current outbreak and the risk that COVID-19 poses to your organization personnel and our staff, all our staff are working from home with no or very limited access to the office. Therefore, we will not send a copy of this report via regular mail until further notice. Please confirm the receipt of this email as it is currently the option to communicate to you. If you need any assistance or have any questions, please do not hesitate to contact us via email.

Our review of the Sponsor's records for June 2020 disclosed the following:

1. The Sponsor reported the number of meals claimed for reimbursement incorrectly

Condition

We requested meal count forms for all active feeding sites that support the Claim for Reimbursement for June 2020. Based on our review of the provided documents for each feeding site, we identified the following discrepancies:

Boys and Girls Club (Cleveland State)

Based on our review of the Claim for Reimbursement for June 2020, the Sponsor reported 306 lunch meals and 318 supplement meals. However, based on our review of the available documents, we noted that there were 343 lunch meals and 358 supplements, prior to any meal disallowances.

As a result, 37 lunch meals and 40 supplements were underreported. (See Exhibit B)

Boys and Girls Club (Benton Unit)

Based on our review of the Claim for Reimbursement for June 2020, the Sponsor reported 723 lunch meals and 724 supplement meals served. However, based on our review of the available documents, we noted that there were 685 lunch meals and 724 supplements, prior to any meal disallowances.

As a result, 38 lunch meals claimed for reimbursement were overreported and disallowed. (See Exhibit C)

Boys and Girls Club (Powers Unit)

Based on our review of the Claim for Reimbursement for June 2020, the Sponsor reported 253 lunch meals and 262 supplement meals served. However, based on our review of the available

documents, we noted that there were 265 lunch meals and 278 supplements, prior to any meal disallowances.

As a result, 12 lunch meals and 16 supplements were underreported. (See Exhibit D)

Cleveland High School Summer School- sample site

Based on our review of the Claim for Reimbursement for June 2020, the Sponsor reported 81 breakfast meals and 137 lunch meals served. However, based on our review of the available documents, we noted that there were 92 breakfast meals and 139 lunch meals, prior to any meal disallowances.

As a result, 11 breakfast meals and two (2) lunch meals were underreported. (See Exhibit E)

College Hill Recreation Center

Based on our review of the Claim for Reimbursement for June 2020, the Sponsor reported 119 lunch meals and 119 supplement meals served. However, based on our review of the available documents, we noted that there were 114 lunch meals and 114 supplements, prior to any meal disallowances.

As a result, five (5) lunch meals and five (5) supplements claimed for reimbursement were overreported and disallowed. (See Exhibit G)

Guthrie Avenue Mobile Food Pantry

Based on our review of the Claim for Reimbursement for June 2020, the Sponsor reported 14 supplement meals and 14 supper meals served. However, based on our review of the available documents, we noted that there were 15 supplement meals and 15 supper meals served, prior to any meal disallowances.

As a result, one (1) supplement and one (1) supper meal were underreported. (See Exhibit I)

Jones Wrestling Center

Based on our review of the Claim for Reimbursement for June 2020, the Sponsor reported 210 breakfast meals and 210 lunch meals served. However, based on our review of the available documents, we noted that there were 250 breakfast meals and 250 lunch meals, prior to any meal disallowances.

As a result, 40 breakfast meals and 40 lunch meals were underreported. (See Exhibit J)

Kiddie University

Based on our review of the Claim for Reimbursement for June 2020, the Sponsor reported 467 breakfast meals and 483 lunch meals served. However, based on our review of the available documents, we noted that there were 467 breakfast meals and 458 lunch meals served, prior to any meal disallowances.

As a result, 25 lunch meals claimed for reimbursement were overreported and disallowed. (See Exhibit K)

South Polk Flip

Based on our review of the Claim for Reimbursement for June 2020, the Sponsor reported 3,074 breakfast meals and 3,074 lunch meals served. However, based on our review of the available documents, we noted that there were 2,915 breakfast meals and 2,915 lunch meals served, prior to any meal disallowances.

As a result, 159 breakfast meals and 159 lunch meals claimed for reimbursement were overreported and disallowed. (See Exhibit N)

Spring Lake Apartments

Based on our review of the Claim for Reimbursement for June 2020, the Sponsor reported 203 lunch meals and 103 supplement meals served. However, based on our review of the available documents, we noted that there were 203 lunch meals and 158 supplements, prior to any meal disallowances.

As a result, 55 supplement meals were underreported. (See Exhibit O)

Waters Edge Apartments

Based on our review of the Claim for Reimbursement for June 2020, the Sponsor reported 478 breakfast meals and 478 supper meals served. However, based on our review of the available documents, we noted that there were 480 breakfast meals and 477 supper meals served, prior to any meal disallowances.

As a result, two (2) breakfast meals were underreported and one (1) supper meal claimed for reimbursement was overreported and disallowed. (See Exhibit P)

This is a repeat finding from a previous report dated October 9, 2019.

Criteria

Title 7 of the Code of Federal Regulations, Section 225.9 (d)(5) states, "... In submitting a claim for reimbursement, each sponsor shall certify that the claim is correct and that records are available to support this claim...."

Title 7 of the Code of Federal Regulations, Section 225.15(c)(1) states, "Sponsors shall maintain accurate records justifying all meals claimed and documenting that all Program funds were spent only on allowable Child Nutrition Program costs. Failure to maintain such records may be grounds for denial of reimbursement for meals served and/or administrative costs claimed during the period covered by the records in question. The sponsor's records shall be available at all times for inspection and audit by representatives of the Secretary, the Comptroller General of the United States, and the State agency for a period of three years following the date of submission of the final claim for reimbursement for the fiscal year."

Recommendation

The Sponsor should ensure that claims for reimbursement are completed correctly and based on accurate supporting documents.

2. The Sponsor did not conduct monitoring of its feeding sites as required

Condition

The Sponsor did not conduct the pre-operation and first week monitoring reviews at **Faith Haven** and the first weeks monitoring at **Ms. Nancy's**. Additionally, the pre-operation, first week and first four weeks monitoring reviews at **Prospect Food Pantry** were all completed on June 5, 2020.

Criteria

Title 7 of the Code of Federal Regulations 7 CFR 225.15 (d) (2) states, "Sponsors shall visit each of their sites at least once during the first week of operation under the Program and shall promptly take such actions as are necessary to correct any deficiencies."

Title 7 of the Code of Federal Regulations 7 CFR 225.15 (d) (3) states, "Sponsors shall review food service operations at each site at least once during the first four weeks of Program operations, and thereafter shall maintain a reasonable level of site monitoring, Sponsors shall complete a monitoring form developed by the State agency during the conduct of these reviews."

Recommendation

The Sponsor should ensure monitoring site visits are completed as required.

Technical Assistance Provided

The Sponsor was provided technical assistance regarding completion of daily meal count forms and documenting specific items served on the menu.

Disallowed Meals Cost

Based on the review, we determined that the Sponsor's noncompliance with the applicable Federal and State regulations that govern the SFSP resulted in a total disallowed cost of \$711.91.

Corrective Action

The Sponsor must complete the following actions within 30 days from the date of this report:

- Log into the Tennessee Information Payment System (TIPS) and revise the claim submitted for June 2020, which contains the verified claim data from the enclosed exhibits.
- Remit a check payable to the **Tennessee Department of Human Services** in the amount noted in the report for recovery of the amounts disallowed in this report. **Please return the attached billing notice with your check**, and
- Prepare and submit a corrective action plan to address the deficiencies identified in this report. The corrective action plan template is attached. Please return the corrective action plan to:

AuditServices.CAPS.DHS@tn.gov

If you have questions relative to the corrective action plan please contact:

Allette Vayda, Director of Operations
Summer Food Service Program
James K. Polk Building 15th Floor
505 Deaderick Street
Nashville, Tennessee 37243
Allette.Vayda@tn.gov
(615) 313-3769

Please mail check and billing notice to:

Summer Food Service Program
Fiscal Services
James K. Polk Building, 16th Floor
505 Deaderick Street
Nashville, Tennessee 37243

In accordance with the federal regulation found at *7 CFR Part 225.13*, your institution may appeal the amount of disallowed cost identified in this monitoring report. The procedures for submitting an appeal are enclosed. The appeal must be submitted to:

Tennessee Department of Human Services
Appeals and Hearings Division, Clerk's Office
P.O. Box 198996
Nashville, TN 37219

If the Institution decides to appeal the amount of disallowed administrative and meals cost, all appeal procedures must be followed as failure to do so may result in the denial of your request for an appeal.

We appreciate the assistance provided during this review. If you have any questions regarding this report, please contact Sean Baker, Audit Director 2, at 615-313-4727 or Sean.Baker@tn.gov.

Sincerely,



Sam O. Alzoubi, CFE
Director of Audit Services

Exhibits

cc: Demetrius Ramsey, Executive Director, Bradley-Cleveland Community Service Agency
Allette Vayda, Director of Operations, Child and Adult Care Food Programs
Debra Pasta, Program Manager, Child and Adult Care Food Program
Elke Moore, Administrative Services Assistant 3, Child and Adult Care Food Program
Constance Moore, Program Specialist, Child and Adult Care Food Program
Marty Widner, Program Specialist, Child and Adult Care Food Program
Comptroller of the Treasury, State of Tennessee

Exhibit A

Sponsor: Bradley-Cleveland Community Service Agency

Review Month/Year: June 2020

Claim Reimbursement Total: \$75,614.65

| Site Meal Service Reconciliation and Monitor Activity | Reported on Claim | Reconciled to Documentation |
|--|--------------------------|------------------------------------|
| Number of Participating Sites for Breakfast | 11 | 11 |
| Number of Participating Sites for Lunch | 24 | 24 |
| Number of Participating Sites for PM Snacks | 17 | 17 |
| Number of Participating Sites for Supper | 5 | 5 |
| Number of 1st Breakfasts Served | 6,335 | 6,229 |
| Number of 2 nd Breakfasts Served | 97 | 97 ¹ |
| Number of 1 st Lunches Served | 12,422 | 12,286 |
| Number of 2 nd Lunches Served | 248 | 248 ¹ |
| Number of 1 st Suppers Served | 610 | 610 |
| Number of 2 nd Supper Served | 12 | 12 ¹ |
| Number of 1 st Supplements Served | 5,159 | 5,266 |
| Number of 2 nd Supplements Served | 103 | 103 ¹ |

¹ Max allowed and paid out by TIPS for 2nd meals is 2% of 1st meals. We did not conclude on 2nd meals.

Exhibit B

Site: Boys and Girls Club (Cleveland State)

| Site Meal Service Reconciliation and Monitor Activity | Reported on Claim | Reconciled to Documentation |
|--|--------------------------|------------------------------------|
| Total Number of Days Food Served | 19 | 19 |
| Number of Lunches Served | 306 | 343 |
| Number of Supplements Served | 318 | 358 |

Exhibit C

Site: Boys and Girls Club (Benton Unit)

| Site Meal Service Reconciliation and Monitor Activity | Reported on Claim | Reconciled to Documentation |
|--|--------------------------|------------------------------------|
| Total Number of Days Food Served | 19 | 18 |
| Number of Lunches Served | 723 | 685 |
| Number of Supplements Served | 724 | 724 |

Exhibit D

Site: Boys and Girls Club (Powers Unit)

| Site Meal Service Reconciliation and Monitor Activity | Reported on Claim | Reconciled to Documentation |
|--|--------------------------|------------------------------------|
| Total Number of Days Food Served | 19 | 19 |
| Number of Lunches Served | 253 | 265 |
| Number of Supplements Served | 262 | 278 |

Exhibit E

Sample Site: Cleveland High School Summer School

| Site Meal Service Reconciliation and Monitor Activity | Reported on Claim | Reconciled to Documentation |
|--|--------------------------|------------------------------------|
| Total Number of Days Food Served | 12 | 10 |
| Number of Breakfasts Served | 81 | 92 |
| Number of Lunches Served | 137 | 139 |

Exhibit F

Sample Site: Cleveland Public Library

| Site Meal Service Reconciliation and Monitor Activity | Reported on Claim | Reconciled to Documentation |
|--|--------------------------|------------------------------------|
| Total Number of Days Food Served | 14 | 15 |
| Number of Breakfasts Served | 93 | 93 |
| Number of Lunches Served | 430 | 430 |

Exhibit G

Site: College Hill Recreation Center

| Site Meal Service Reconciliation and Monitor Activity | Reported on Claim | Reconciled to Documentation |
|--|--------------------------|------------------------------------|
| Total Number of Days Food Served | 19 | 18 |
| Number of Lunches Served | 119 | 114 |
| Number of Supplements Served | 119 | 114 |

Exhibit H

Sample Site: Faith Haven Christian Academy

| Site Meal Service Reconciliation and Monitor Activity | Reported on Claim | Reconciled to Documentation |
|--|--------------------------|------------------------------------|
| Total Number of Days Food Served | 14 | 14 |
| Number of Lunches Served | 901 | 901 |
| Number of Supplements Served | 924 | 924 |

Exhibit I**Site: Guthrie Avenue Mobile Food Pantry**

| Site Meal Service Reconciliation and Monitor Activity | Reported on Claim | Reconciled to Documentation |
|--|--------------------------|------------------------------------|
| Total Number of Days Food Served | 1 | 1 |
| Number of Supplements Served | 14 | 15 |
| Number of Suppers Served | 14 | 15 |

Exhibit J**Site: Jones Wrestling Center**

| Site Meal Service Reconciliation and Monitor Activity | Reported on Claim | Reconciled to Documentation |
|--|--------------------------|------------------------------------|
| Total Number of Days Food Served | 6 | 7 |
| Number of Breakfasts Served | 210 | 250 |
| Number of Lunches Served | 210 | 250 |

Exhibit K**Site: Kiddie University**

| Site Meal Service Reconciliation and Monitor Activity | Reported on Claim | Reconciled to Documentation |
|--|--------------------------|------------------------------------|
| Total Number of Days Food Served | 19 | 19 |
| Number of Breakfasts Served | 467 | 467 |
| Number of Lunches Served | 483 | 458 |

Exhibit L

Sample Site- Ms. Nancy's Preschool and Daycare

| Site Meal Service Reconciliation and Monitor Activity | Reported on Claim | Reconciled to Documentation |
|--|--------------------------|------------------------------------|
| Total Number of Days Food Served | 19 | 19 |
| Number of Breakfasts Served | 1,020 | 1,020 |
| Number of Lunches Served | 1,130 | 1,130 |

Exhibit M

Sample Site- Prospect Elementary Mobile Food Pantry

| Site Meal Service Reconciliation and Monitor Activity | Reported on Claim | Reconciled to Documentation |
|--|--------------------------|------------------------------------|
| Total Number of Days Food Served | 2 | 2 |
| Number of Suppers Served | 43 | 43 |
| Number of Supplements Served | 43 | 43 |

Exhibit N

Site: South Polk Flip

| Site Meal Service Reconciliation and Monitor Activity | Reported on Claim | Reconciled to Documentation |
|--|--------------------------|------------------------------------|
| Total Number of Days Food Served | 19 | 11 |
| Number of Breakfasts Served | 3,074 | 2,915 |
| Number of Lunches Served | 3,074 | 2,915 |

Exhibit O

Site: Spring Lake Apartments

| Site Meal Service Reconciliation and Monitor Activity | Reported on Claim | Reconciled to Documentation |
|--|--------------------------|------------------------------------|
| Total Number of Days Food Served | 19 | 19 |
| Number of Lunches Served | 203 | 203 |
| Number of Snacks Served | 103 | 158 |

Exhibit P

Site: Waters Edge Apartments

| Site Meal Service Reconciliation and Monitor Activity | Reported on Claim | Reconciled to Documentation |
|--|--------------------------|------------------------------------|
| Total Number of Days Food Served | 19 | 19 |
| Number of Breakfasts Served | 478 | 480 |
| Number of Suppers Served | 478 | 477 |



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505 DEADERICK STREET
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GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

Billing Notice

October 26, 2020

Howard Thompson, Board Chair
Bradley-Cleveland Community Service Agency
P.O. Box 3297
Cleveland, Tennessee 37320-3297

This billing notice is based on the disallowed meals cost noted in the monitoring report of the Summer Food Service program (SFSP) due to noncompliance with the applicable Federal and State regulations that govern the SFSP.

Amount Due: \$711.91
Due Date: November 30, 2020
Date of the Monitoring Report: October 26, 2020
Agreement/Contract Number: 00-013

Note1: Please remit a check payable to the Tennessee Department of Human Services in the disallowed meals cost amount noted in the monitoring report by the due date to the address below:

Tennessee Department of Human Services
Fiscal Services 16th Floor
James K. Polk Building
505 Deaderick Street
Nashville, Tennessee 37243

Note 2: Please log into the Tennessee Information Payment System (TIPS) and revise the claim for reimbursement that was submitted for June 2020. Use the reconciled claim data of the exhibits enclosed in the monitoring report.

If you have any questions regarding this notice, please feel free to contact Allette Vayda, Director of Operations at (615) 313-3769 or Allette.Vayda@tn.gov.

Thank you for your attention